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July 29, 2020

Via ECF and Electronic Mail

Honorable Lewis A. Kaplan
United States District Judge
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, NY 10007

RE: In re: Customs and Tax Administration of the Kingdom of Denmark
(SKAT) Tax Refund Litigation, Master Docket 18-md-2865 (LAK)

Dear Judge Kaplan:

John van Merkensteijn and the Bernina Pension Plan Trust filed an Answer to Amended Complaint (the “Answer”) today in the matter of *Skatteforvaltningen v. John van Merkensteijn, et al.*, Docket Number 1:19:cv-10713-LAK. As there is no ability to file an answer on the Master Docket and then “spread” the filing to the individual related action, the Answer was filed on the aforementioned docket. A copy of the Answer is also attached to this Letter as Exhibit 1.

Respectfully submitted,

KOSTELANETZ & FINK, LLP

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cc: Plaintiff's Counsel via ECF.